

BILLS ALLOWED

To Whom Paid and For What Purpose the Money of the County is Expended.

Stakalta Pen Co., supplies, \$12.50.
Joe Stabler, supplies, \$4.80.
Hillsboro Tel. Co., tolls, \$2.85.
R. Schweinsberger, night watch, \$2.
Cen U Tel Co., rent and tolls, \$9.75.
Hills Dis, sup & pub rd not, \$20.83.
Hillsboro Ice Del Co., ice, \$6.
J. B. Worley, moving safe, \$5.
Northwestern Mfg Co., fur pol, \$1.50.
Hillsboro L & F Co., light, \$37.78.
Economy Store, sup, \$4.83.
H. W. Hunter bal com maps, \$300.
Col Blank Book Co., sup, \$19.50.
C. C. Walker, coal, \$102.23.
Felbel Bros, sup, \$5.
News-Herald Co., sup, \$19.75.
Hillsboro L & F Co., light, \$44.38.
Leslie Marshall, sup, \$5.61.
Kincaid & Son, sup tax asses, \$25.75.
Com Mfg Co., sup janitor, \$3.75.
Barrett Bros, sup P. J., \$1.80.
C. McConaughy, prem on lns, \$75.
Hills Tel Co., rentals & tolls, \$25.25.
W. H. Stange, sup treas, \$4.75.
Cen U Tel Co., rental & tolls, \$10.75.
Dispatch, supplies, \$1.20.
Hillsboro Ice Delivery Co., ice, \$6.75.
City Water Works, water, \$29.36.
W. H. Ballentine, cement, 55c.
Kincaid & Son, bur Jno. Powers, \$75.
J. Strain & Son, bur Fannie E. Crumb, \$75.
W. Z. Windom, labor, \$17.50.
Gayman & Long, labor, \$29.05.
George Culhane, labor, \$2.75.
Geo. McConaughy, labor, \$64.90.
J. F. Wilkin, labor, \$4.
C. A. Roads, making ill, \$10.50.
J. W. Countryman, labor, \$7.35.
P. A. Hopkins, labor, \$4.50.
Wm. P. Leslie, labor, \$7.50.
Henry Carlisle, labor, \$34.55.
H. H. Richards & Co., cement, \$76.49.
W. E. Crismon, labor, \$22.47.
J. G. Bell, nails, \$2.50.
Jas. K. Polk, repairs, \$5.25.
F. R. Granger, lumber, \$52.38.
C. F. Whisler, lumber, \$14.55.
A. V. Lemon, labor, \$5.50.
O. C. Eyer, lumber, \$6.
W. E. Roberts, labor, \$25.63.
C. F. Whisler, lumber, \$11.7.
W. H. Ballentine, posts & nails, \$3.30.
A. R. Dodson, repairs, \$3.65.
C. W. Johnson, repairs, \$2.
C. E. Robbins, lumber, \$12.57.
Arthur Mercer, lum & labor, \$12.21.
H. H. Richards & Co., cement, \$20.40.
I. F. Martin, labor, \$45.50.
C. P. Purdy, drainage, \$5.
W. T. Hodge, labor, \$11.
Martin Dunenger, repairs, \$6.
John Briggs, fencing, \$8.40.
Geo. H. Weaver, lumber, \$41.40.
Kelly Springfield Co., supplies, \$18.
W. S. Patton, labor, \$58.80.
Muntz Meh Co., rep Road Koller, \$7.
Sam'l Wilkins, labor, \$28.25.
Thos. Hopki's, labor, \$5.70.

Death of Mrs. Elizabeth Redkey.

Mrs. Elizabeth Redkey, aged 69 years, who has been keeping house for the Schumacher boys, died Sunday morning, following a stroke of paralysis suffered recently. The funeral services were held at the home Monday, conducted by Rev. Frank Foust, of Pricetown; burial at Union Chapel cemetery. She is survived by four children, Harry, of Folsom, Ira, of Dodsonville, Charles, of Lynchburg, and Mrs. John Foust, of East Danville.

Death of Peter E. Brown.

Peter E. Brown died at the home of his son, Gatch, on N. High street Friday morning at 9 o'clock, after a long illness with Bright's disease. The funeral services were held at the home Sunday afternoon at 3 o'clock, conducted by Dr. W. H. Shields and Rev. Earl R. Slutz. Interment was made in the Hillsboro cemetery. Mr. Brown was born in Culpeper county, Va., June 15, 1834 and came to Hillsboro with his parents when a baby and has lived here ever since. He learned the tinning trade when a young man and had been engaged in the business for 60 years. Mr. Brown served many years as a member of the Hillsboro board of education and several terms on the village council. He was always faithful in his discharge of his public duties. He is survived by two sons, Gatch, of this place, and Roy, of Richmond, Ind.

Mrs. Horace Roads, of Rainboro, received word Wednesday morning that her brother, Ed L. Smith, had died at Hot Springs, Ark., Tuesday night. Mr. Smith was about 40 years of age. He moved from this county to Arkansas about ten years ago.

Miss Cora E. Bell, who has been spending the winter at Redlands, Cal., returned home Tuesday.

Mrs. Rush Evans, of Dayton, was the guest of Miss Cora E. Bell a few days the first of the week.

COURT NEWS IS ALL HERE

Four New Cases Were Filed In Common Pleas Court the Past Week

CONSTRUCTION OF WILL

Of James Edward Fenner Asked and Contest of Will of Margaret Mullenix by Sons. One Divorce Case.

Four new cases were filed in the Common Pleas Court during the past week.

The suit of W. H. Mullenix, Thos. W. Mullenix and Stephen F. Mullenix against Thomas A. Mullenix, Carl T. Mullenix, Ellen West, Anna R. Gilmore, C. S. Hamer, Homer, Waldo, Rother, Orval and Ray McCoy, Allie, Ulric, Clifford and Pearl Smart, Allie Kelly and Thomas Clark is to contest the will of Margaret Mullenix, who died July 21, 1912. Thomas A. Mullenix is the widower of Margaret Mullenix and the plaintiffs and the other defendants are her children and grandchildren. The plaintiffs state that a paper writing purporting to be the will of Mrs. Mullenix left all of her property to Thomas A. and Carl T. Mullenix; that said paper was probated but that an executor has never been appointed. The plaintiffs further say that the paper writing was not the last will and testament of said Margaret Mullenix and ask that it be set aside.

Isaac Ware asks for a divorce from Irene Ware upon sensational grounds. The parties were married at Athens July 22, 1914, and one child, Loeman, was born after the marriage. The parties reside in Greenfield. The plaintiff says that before their marriage the defendant represented that she was virtuous when in fact she was pregnant with child at the time by another man; that plaintiff as soon as he learned this ceased to cohabit with defendant. The plaintiff further says that at divers times the defendant has boasted that the plaintiff was not the father of her child and that the only reason she married him was to save the disgrace of having an illegitimate child. The plaintiff also states that the defendant has been guilty of gross neglect of duty, failing to keep their home clean and refusing and neglecting to cook his meals.

Burch E. Fenner, as executor of James Edward Fenner, against Lillian J. Fenner and Russell E. and Carl C. Fenner, minors, is an action in which the plaintiff asks for instructions in regard to the administrations of the estate. He says that at the time of his death, James Edward Fenner, owned in fee simple a lot in Hillsboro, 51 acres of land in Liberty township and the undivided three fourths of 61 acres in Liberty township; that the decedent by his will left to his widow the farm for life and all the personal property and that at the death of his wife the property be divided equally among his three sons. Plaintiff says that the debts of the estate amounted to \$950 and the cost of administration to \$250 and the value of the personal property is \$1,120. Insufficient to pay the debts and costs of administration. No disposition was made of the lot in Hillsboro. The appraisers of the real estate made an allowance for the year's support of the widow and minor children. The plaintiff asks the direction of the court in the following matters:

Is Lillian J. Fenner entitled to the yearly allowance?

Is Lillian J. Fenner entitled to dower and homestead rights in the lot in Hillsboro?

If it is necessary to sell any real estate to pay debts should it be the lot in Hillsboro it being undivided?

Louie Orebaugh against Henry A. Ruble and others is an action for the partition of 112 acres and 118 poles of land in Salem township. The plaintiff says she is seized in fee simple of the undivided 1-84 part of said premises; that Jane Ruble holds a life interest in the undivided 3-84 part of said premises; that the other defendants, heirs of Elijah Ruble, deceased, own or claim to own an interest in said premises subject to the life estate of said Jane Ruble. The plaintiff asks that the premises be partitioned Jane Ruble files an answer consenting to the partition and asking that the value of her life interest be fixed and when the land is sold the amount be turned over to her in money. Mrs. Ruble is 85 years of age.

WARNES TAX LAW

Prominent Farmer Discusses and Approves its Provisions in Able Article.

The following article on the new Warnes Tax Law was written by one of the leading farmers of this county. He has made a careful and thorough study of the law and his conclusions are worthy of thoughtful consideration not only by farmers but by all classes of people. The author prefers to remain unknown at this time.

EDITOR NEWS-HERALD:—A very few years ago when President Taft attempted a great service to two kindred peoples of this continent, as comprehended in his famous reciprocity proposal between Canada and our own country, the great captains, of organized industry, were quick to recognize that the ratification of the measure. In the first instance, by the senate of the United States, and, in the second, by the voters of Canada, would enormously curtail the income incident to the clever jugglery made possible for them under existing treaties and the respective tariff laws then in vogue.

To defeat the plan was of over powering importance to them, but they were prompt to see that an open fight, under the colors of their own craft, would prove disastrous from the start; they very naturally and unerringly concluded that the people of both countries would not tolerate the defeat of a measure designed to compel fair dealing and fair play among the long list of manufacturers doing business on either, or both sides, of the dividing line and selling their products in glaring contravention to the spirit of the laws.

Thereupon was devised one of the most cunning plays, upon the sensibilities of one class of our people, that was ever effected in this, or any other, country.

The cheaper farm press was subsidized in the interest of the project, and the farmer was erroneously exploited as the one who would suffer from the arrangement, and he was actually, in both countries, induced to make such a furious demonstration against the proposal as to encompass its defeat, directly opposing his own interests, working right into the hands of a clique that had lived at his expense during the entire tenure of its existence under the prevailing regime and without whom, under this regime, it could not exist.

Just such another situation confronts the rural inhabitants of this state in relation to the so called Warnes law and the writer hopes to be able to do some small part in setting the people right, regarding it, before it is too late, for already insidious forces are at work to render the farmer dissatisfied with it so that he may be made willing to serve as the cats paw, etc., for the urban resident whose wealth is mostly in intangible property, heretofore immune from taxation, through the machinations of party henchmen in the election of assessors susceptible to sinister influences, vowed or disavowed, as the case might be, which eventuated in the listing of tangible property, almost exclusively, in the very centers of population where it is well known that intangibles, such as notes, bonds, stocks, etc., far exceeds in value, the tangibles such as houses, lands, cattle, horses, etc., but on which the most part of the expense of running the state is now levied.

Before proceeding any further the writer wishes it understood that he is not soliciting political support for the governor of this state nor is he accusing him of creating a machine designed to perpetuate him in office. On the contrary he sympathizes with the governor and the very obvious necessity of creating a long list of appointees in order to secure a good law, for any one, who reflects, will see that the much longer list of disappointed seekers, for those appointments, may be depended upon to sing a monkey wrench into the vitals of that machine, at the proper place and time; and thus the odds will be against the governor, rather than in his favor, but that has not deterred him in his purpose of placing an excellent taxing device upon the statute books.

The provision most complained of, in the law, is the method of selecting assessors, which takes away from the holder of tax dodging patriots the time honored sovereign right of selecting their own assessors, usually the easiest man to "put it over on" in the available list, and placing the office on the roll of civil service positions, which no one, so far, can have any reason to charge will not be conducted honestly and in good faith. What earthly reason, or inducement, could any administration have for wishing a faithless or dishonest prosecution of that

REVIVAL MEETINGS

At M. E. Church Arouse Great Interest—Many Hear Sunday Converts.

The revival meeting at the Methodist church has been very successful so far. The church was crowded to the doors morning and evening Sunday to hear the Billy Sunday converts.

Monday evening Rev. Slutz, the pastor, concluded his address on "Popular Amusements." It seems to be the general impression that this subject was treated more fairly and at the same time more forcibly than has been the case in pulp presentations in our city for many years.

Tuesday evening Dr. Swinehart, of Greenfield, preached a strong sermon on "Repentance." He also preached again Wednesday evening.

The cottage prayer meetings are being largely attended and have done much to stimulate interest in the public meetings and to widen Christian sentiment.

There have been accessions to the church at nearly every public service since the meetings began.

Mrs. Sarah Stephens Dead.

Mrs. Sarah Stephens died at the home of her son, Thomas, Saturday morning. She had been ill for a long time and was aged 72 years. The body was taken to Williamsburg Monday where services were held and interment made.

part of the law's provisions?

Such arguments are nothing but folly and will fall of their own weight.

The only danger connected with the expected workings of the law, is the difficulty of getting at a sufficiently large part of the intangible property of the cities and other centers of wealth, as will permit a general lowering of the taxing rate on the tangible property that, hitherto, has borne the large part of the state's expense, outside of the taxes imposed on corporation, etc. This will not, however, be the fault of the law for rather might it turn out to be an inability, upon the part of the property owner, to break away from a fixed habit of evading the letter of the law even at the risk of incurring the penalties provided.

But we believe a diligent and consistent attempt to make good, on the part of the officers, will finally be crowned with success and, in that, they will have powerful aid, indirectly, through the workings of the federal income tax law for, somehow, Uncle Sam has always had a way of securing points of cleavage, in those matters, which the state could hardly reach.

Unfortunately the tax payers, of the state, stand for possible eventualities, incident to the new method, that may mar all the benefits promised; we refer to threatened almost unlimited increase of the appropriations to meet the expenses of government.

The favorite pronouncement, of aspiring politicians, that the state's business should be run precisely as a well ordered private concern's business is run, with strict principles of waste less administration, is all right, but it has not, nor never will be, accomplished.

Let us hope, however, that the succeeding administrations may be depended on to refrain from frenzied irresponsibility, under the moon beams of the prosperity, that full returns for taxation, may render apparent.

For just as surely as any possible human prophecy, the whole scheme will fall to the ground and far reaching, irreparable disaster will follow, if, in the event the taxable property listed, this year, should turn out to be largely in excess, of previous years, without a corresponding decrease in the rate.

But, in that event, again, the trouble would not be with the law, it would lie at the door of the tax spenders, and herein lies the reason and imperative necessity of placing a check on that class of gentry by initiating a constitutional amendment incorporating the Harmon one per cent limit.

Then, and not until then, will the tax payers have a secure safeguard against the hungry vandals that have besieged the treasury ever since the writer can remember. Our contention is that the principles enunciated in the law are right and that the results of faithful application of them will be an equitable distribution of the burdens of government and a decided relief to those who have had to foot most of the bills, heretofore, because their property is held in the open and not susceptible of manipulation, along about tax time, for the escape of the levies.

It would not be unreasonable to expect the rate to be cut in two and still have much more money, than previously, to meet the legitimate demands of our ever expanding institutions.

A FARMER.

LARGE INCREASE IN VALUATION

Of Personal Property Made By the Assessors of This County

FINDING HIDDEN WEALTH

Each Assessor Has List of Mortgages of Residents of His District and Actually Administers an Oath.

Large increases are being made in the returns of the personal property in Highland county as shown by the returns a ready made by the deputy assessors to County Assessor McMullen.

On 1220 returns from all parts of the county an increase of \$357,215 has been made over last year. The total amount returned so far this year is \$1,474,995. The total personal duplicate last year was \$7,788,675 and if the present rate of increase continues on the other returns the total increase will be over \$2,500,000. Mr. McMullen however does not expect the rate of increase to hold up as a large part of it has come from wealthy people, and many of these have made their returns.

In Hillsboro the increase is \$75,475. This is on 106 returns. In the increase for the county 261 people have made returns, who gave nothing last year.

The greatest part of the increase has been in money and credits.

The plan adopted to bring out hidden wealth is by furnishing each assessor with a list of the mortgages held by each person in his district and to bring these to the attention of the person listing if they fail to give in as much in credits as the list shows. This is done upon instruction of the State Tax Commission. Mr. McMullen has gone through the mortgage records in the Recorder's office and made a complete list of the mortgages. If he finds one held by a person in another county this is sent to the assessor of that county. The assessors in the other counties of the state are furnishing Mr. McMullen with information of any mortgages held by residents of Highland county in any other county.

Another thing which is bringing good results is that each assessor is visiting every person in his district and is actually administering an oath to each person and impressing upon them that the oath is as binding as if taken in court.

Mr. and Mrs. Clyde Trop were the guests of relatives in Cincinnati from Friday until Monday.

Gordon McClure and family moved here last week from McCoppin's Mill. They are living on S. Elm street. Mr. McClure is employed by the Harsha Monument Co.

The State Armory Board did not meet Saturday as had been expected, so no action was taken on the State Armory for Hillsboro. Col. Bargar, chairman of the board, states that it probably will not meet before next week.

George G. Meneley, father of D. M. Meneley, of this place, died at his home at Cherry Fork Tuesday, the result of a stroke of paralysis. He was 86 years of age.

H. M. Brown & Co. have secured a new herdsman, Charles Farquahr, from Scotland. Mr. Farquahr arrived here Wednesday. He has been the head herdsman for many years of the Countess of Seafield, who had one of the finest herds of Aberdeen Angus cattle in the world. Lady Seafield died recently and the herd has been dispersed. H. M. Brown & Co. at once made application for the services of Mr. Farquahr and were fortunate in securing him. In him they have one of the best herdsman in the world.

Probate Court Proceedings.

Authenticated copy of the will of Chas. A. Chapin filed.

T. L. Bargar, admr of Isaac Arnold, filed first and final account.

H. P. Morrow appointed admr of Chas. A. Chapin, late of Cook county, Illinois.

Anna Cooper committed to Athens State Hospital.

Myrtle B. Good appointed admr of Thos. J. Good.

J. W. Evans, admr of R. S. Evans, filed application to sell bank stock.

J. W. Evans, admr of R. S. Evans, filed application for distribution of assets in kind.

Frank R. Beatty committed to Athens State Hospital.

Will of Lydia L. Shaffer probated.

SPECIAL MEETING

Of Business Men's Association Tonight to Consider N. & W. Schedule.

A special meeting of the Business Men's Association will be held at the Court House tonight at 7:30. The meeting is for the purpose of considering the schedule on the Sandusky branch of the N. & W. R. R.

G. E. Steck, inspector of the Public Utilities Commission, will be present. The Commission is making an examination to find out what schedule will best serve the interests of the people along the line of the road. Mr. Steck states that the commission has had a number of petitions filed with it one asking one schedule and one another.

The present schedule has been in effect only a few weeks. The schedule prior to that time was adopted at the request of many patrons. This schedule was apparently unsatisfactory after a few month's trial and was again changed, when petitions with many signatures were presented asking for it.

The public is cordially invited to this meeting as the purpose of the Utilities Commission is to find out what will benefit the most people and then secure such a schedule.

Death of Mrs. Rebecca Pennington

Mrs. Rebecca Pennington, aged 71 years, died Tuesday morning, after a short illness with heart trouble. The funeral services will be held this afternoon at 2 o'clock, conducted by Rev. W. H. Shields.

Death of Ellis F. Richards.

Ellis F. Richards, aged 84 years, died at the home of his son, Charles, Sunday morning after a long illness. The funeral services were held at the Christian Church Tuesday morning, conducted by Rev. B. F. Smith. Burial was made at Mt. Zion.

Death of Newton Richards.

Newton Richards, aged 60 years, died Tuesday morning at his home on the Belfast pike a few miles west of town after a short illness with pneumonia. The funeral services will be held at Prospect church this morning at 11 o'clock, conducted by Rev. Scarff. He is survived by his widow and three children, Misses Amelia and Cinderella and Wendell.

Death of Roderick L. Watts.

Roderick L. Watts died at his home in Marshall Saturday, after a long illness with chills of the arteries, aged 80 years. The funeral was held at the Marshall M. E. church Monday morning, conducted by Rev. W. E. Shriver. Interment was made at Marshall. He is survived by his widow and ten children, all of whom live in Highland county. The children are Mrs. Cyrus Fairley and Mrs. J. E. Shannon, of Hillsboro, Mrs. Harry Boatman, of Fall Creek, Mrs. Clarence Cowgill, of Siringtown, Misses Mary and Flossie, of Marshall, John W., of Rainboro, Fred, of Highland, and Frank and Burch, of Marshall. Mr. Watts was a man of strong character, strong in his convictions, honest of purpose and firm in his stand for what he believed right and just. He was an old soldier serving in the 175th O. V. I.

Philip S. Wickerham of Portsmouth, a son of former county treasurer, P. N. Wickerham, of Peebles, has purchased a half interest in a 320 acre farm, south of Hillsboro, and will assume active management of the farm this spring. Mr. Wickerham recently married a Portsmouth girl—Adams County Defender, West Union.

William Harrison Burnett, a former resident of this county, died at Aliceville, Kan., March 6. He was born near Hillsboro Sept. 6, 1840. He lived in this county until 1876, when he moved to Kansas. He served three years in the Civil War, being a member of Co. I 18th O. V. I. and the 24th Ohio Light Artillery. He is survived by his wife and adopted son.

The fifth number of the lecture course, the entertainment by Ralph Bingham was thoroughly enjoyed by a large audience Saturday night. Mr. Bingham makes no pretense at having a message to deliver his mission is to entertain and he fulfills his mission. On account of his train being late he did not arrive here until 9 o'clock, coming from Wilmington in an automobile, but the audience felt well repaid for its long wait.

Paul Vance, of Chillicothe, was the guest of friends and relatives over Sunday. He was accompanied home Monday by his wife and son, Myron Woodside, who have been spending the winter here with her parents, Mr. and Mrs. D. H. Woodside.